

****NOTE: This is reconciled s.71.34 (1g) (u). This SECTION has been affected by drafts with the following LRB numbers: 1211/P3 and 1214/P2.

1 **SECTION 47.** 71.34 (1g) (um) of the statutes is created to read:

2 **71.34 (1g) (um)** "Internal Revenue Code" for tax-option corporations, for
3 taxable years that begin after December 31, 2008, means the federal Internal
4 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and
5 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
7 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
8 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
9 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
10 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
11 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,
12 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.
13 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section
14 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,
15 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109,
16 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and
17 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140,
18 and section 11 (b), (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234,
19 excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245,
20 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081
21 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201,
22 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202, 305, 311,
23 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N

1 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
2 P.L. 110-343, [P.L. 110-351, and P.L. 110-458], and as indirectly affected in the
3 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
4 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
5 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
6 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
7 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
8 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
9 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
10 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
11 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
12 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
13 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
14 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
15 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
16 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
17 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
18 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
19 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
20 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
21 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
22 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
23 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
24 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
25 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.

1 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.
2 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
3 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
4 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
5 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
6 110-172, except that section 1366 (f) (relating to pass-through of items to
7 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
8 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
9 at the same time as for federal purposes. Amendments to the federal Internal
10 Revenue Code enacted after December 31, 2008, do not apply to this paragraph with
11 respect to taxable years beginning after December 31, 2008, except that changes to
12 the Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and
13 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
14 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
15 P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308
16 of division B of P.L. 110-343, and sections 202, 305, 311, 312, 315, 317, 318, 502 (a)
17 and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue
18 Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351,
19 and P.L. 110-458, and changes that indirectly affect the provisions applicable to this
20 subchapter made by 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and
21 (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L.
22 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L.
23 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L.
24 110-343, and sections 202, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a)
25 (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,

1 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply
2 for Wisconsin purposes at the same time as for federal purposes.

****NOTE: This is reconciled s.71.34 (1g) (um). This SECTION has been affected by
drafts with the following LRB numbers: 1211/P3 and 1214/P2.

3 **SECTION 48.** 71.42 (2) (m) of the statutes is repealed.

4 **SECTION 49.** 71.42 (2) (n) of the statutes is amended to read:

5 71.42 (2) (n) For taxable years that begin after December 31, 1999, and before
6 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code
7 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
9 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
10 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
11 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
12 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
13 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
15 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
16 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,
18 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
19 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
21 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
22 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
23 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.

1 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
2 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
3 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
5 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
6 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
7 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
9 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
10 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
11 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
12 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
13 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
14 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
15 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
16 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
17 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
18 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
19 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,
20 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
21 (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
22 include section 847 of the federal Internal Revenue Code. The Internal Revenue
23 Code applies for Wisconsin purposes at the same time as for federal purposes.
24 Amendments to the federal Internal Revenue Code enacted after December 31, 1999,
25 do not apply to this paragraph with respect to taxable years beginning after

1 December 31, 1999, and before January 1, 2003, except that changes to the Internal
2 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
3 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
5 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
6 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
7 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
8 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
9 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
10 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
12 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
13 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
14 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
15 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes
16 that indirectly affect the provisions applicable to this subchapter made by P.L.
17 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
18 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
19 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
20 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
21 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
22 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
23 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
24 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
25 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.

1 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
2 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
3 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,
4 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
5 (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time
6 as for federal purposes.

7 **SECTION 50.** 71.42 (2) (o) of the statutes is amended to read:

8 **71.42 (2) (o)** For taxable years that begin after December 31, 2002, and before
9 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code
10 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
11 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
12 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
13 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
14 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding
15 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
16 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
17 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
18 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
19 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
20 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
21 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
22 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
23 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
24 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
25 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.

1 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
2 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
3 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
5 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
6 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
7 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
9 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
10 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
11 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
12 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
13 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
14 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
15 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
16 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
17 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
18 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
19 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
20 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
21 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of
22 P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
23 include section 847 of the federal Internal Revenue Code. The Internal Revenue
24 Code applies for Wisconsin purposes at the same time as for federal purposes.
25 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,

1 do not apply to this paragraph with respect to taxable years beginning after
2 December 31, 2002, and before January 1, 2004, except that changes to the Internal
3 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
4 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
5 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
6 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
7 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
8 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
9 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
12 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
13 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
14 and changes that indirectly affect the provisions applicable to this subchapter made
15 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
16 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
17 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
18 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
19 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,
20 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
21 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
22 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
23 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
24 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,

1 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 51.** 71.42 (2) (p) of the statutes is amended to read:

4 71.42 (2) (p) For taxable years that begin after December 31, 2003, and before
5 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code
6 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
8 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
9 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,
10 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
11 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
12 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
13 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
14 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
15 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
16 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
17 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
18 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
19 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
20 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
21 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
22 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
23 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

1 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
3 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
4 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,
5 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
6 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.
7 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections
8 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121,
9 P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218,
10 P.L. 108–311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108–311,
11 P.L. 108–357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
12 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding
13 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
14 of P.L. 109–58, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,
15 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
16 (j), and (q), and 405 of P.L. 109–135, P.L. 109–227, and P.L. 109–280, excluding
17 sections 811 and 844 of P.L. 109–280, P.L. 110–28, excluding sections 8212, 8221,
18 8233, and 8235 of P.L. 110–28, P.L. 110–172, excluding section 11 (b), (e), and (g) of
19 P.L. 110–172, and P.L. 110–458, except that “Internal Revenue Code” does not
20 include section 847 of the federal Internal Revenue Code. The Internal Revenue
21 Code applies for Wisconsin purposes at the same time as for federal purposes.
22 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
23 do not apply to this paragraph with respect to taxable years beginning after
24 December 31, 2003, and before January 1, 2005, except that changes to the Internal
25 Revenue Code made by P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections

1 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
2 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
3 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
4 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
5 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
6 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
7 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
8 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
9 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
10 and changes that indirectly affect the provisions applicable to this subchapter made
11 by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,
12 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
13 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
14 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
16 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
17 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
18 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,
19 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
20 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
21 purposes at the same time as for federal purposes.

22 **SECTION 52.** 71.42 (2) (q) of the statutes is amended to read:

23 71.42 (2) (q) For taxable years that begin after December 31, 2004, and before
24 January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code
25 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.

1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
3 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
4 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
5 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
6 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
7 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
9 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
12 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
13 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,
14 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
15 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
16 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and
17 P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
18 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
19 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
20 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
21 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
22 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
23 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
24 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
25 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.

1 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
2 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
3 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
4 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
5 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
6 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
7 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
8 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
9 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
10 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
11 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
12 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
13 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding
14 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,
15 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections
16 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e),
17 and (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does
18 not include section 847 of the federal Internal Revenue Code. The Internal Revenue
19 Code applies for Wisconsin purposes at the same time as for federal purposes.
20 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,
21 do not apply to this paragraph with respect to taxable years beginning after
22 December 31, 2004, and before January 1, 2006, except that changes to the Internal
23 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
24 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
25 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201

1 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
2 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
3 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
4 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
5 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
6 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
7 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
8 and changes that indirectly affect the provisions applicable to this subchapter made
9 by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,
10 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section
11 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
12 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
13 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
14 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
15 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
16 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
17 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
18 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
19 purposes at the same time as for federal purposes.

20 **SECTION 53.** 71.42 (2) (r) of the statutes is amended to read:

21 **71.42 (2) (r)** For taxable years that begin after December 31, 2005, and before
22 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code
23 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
24 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

1 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
2 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
3 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
4 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
5 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
6 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
7 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
8 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,
9 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
10 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,
11 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,
12 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding
13 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L.
14 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and
15 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
16 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
17 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
18 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
19 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
20 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
21 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
22 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
23 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
24 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
25 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,

1 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
2 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
5 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
8 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
9 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
10 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
11 109-222, P.L. 109-227, and P.L. 109-280, P.L. 109-432, excluding sections 101, 104,
12 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,
13 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and
14 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11
15 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, excluding sections 811 and 844 of
16 P.L. 109-280, except that "Internal Revenue Code" does not include section 847 of the
17 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
18 purposes at the same time as for federal purposes. Amendments to the federal
19 Internal Revenue Code enacted after December 31, 2005, do not apply to this
20 paragraph with respect to taxable years beginning after December 31, 2005, and
21 before January 1, 2007, except that changes to the Internal Revenue Code made by
22 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
23 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
24 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
25 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,

1 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
2 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.
3 110-458, and changes that indirectly affect the provisions applicable to this
4 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
5 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
6 P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118,
7 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,
8 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.
9 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
10 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
11 federal purposes.

12 **SECTION 54.** 71.42 (2) (s) of the statutes is amended to read:

13 71.42 (2) (s) For taxable years that begin after December 31, 2006, and before
14 January 1, 2008, "Internal Revenue Code" means the federal Internal Revenue Code
15 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
17 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
18 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
19 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
20 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
21 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
22 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
23 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
24 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
25 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of

1 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,
2 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and
3 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,
4 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.
5 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding
6 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding
7 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082
8 of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and
9 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b),
10 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,
11 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and
12 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
13 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
14 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
15 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
16 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
17 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
18 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
19 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
20 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
21 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
22 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
23 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
24 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
25 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,

1 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
2 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
3 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
4 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
5 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
6 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
7 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
8 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
9 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,
10 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.
11 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,
12 P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
13 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
14 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
15 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
16 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
17 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
18 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
19 P.L. 110-343, and P.L. 110-458, except that "Internal Revenue Code" does not
20 include section 847 of the federal Internal Revenue Code. The Internal Revenue
21 Code applies for Wisconsin purposes at the same time as for federal purposes.
22 Amendments to the federal Internal Revenue Code enacted after December 31, 2006,
23 do not apply to this paragraph with respect to taxable years beginning after
24 December 31, 2006, and before January 1, 2008, except that changes to the Internal
25 Revenue Code made by P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235

1 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
2 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
3 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
4 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
5 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,
6 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
7 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
8 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and changes that
9 indirectly affect the provisions applicable to this subchapter made by P.L. 110-28,
10 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
11 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
12 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
13 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
14 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
15 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
16 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
17 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
18 P.L. 110-343, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
19 federal purposes.

****NOTE: This is reconciled s. 71.42 (2) (s). This SECTION has been affected by drafts with the following LRB numbers: 1211/P3 and 1214/P2.

20 **SECTION 55.** 71.42 (2) (t) of the statutes is created to read:

21 71.42 (2) (t) For taxable years that begin after December 31, 2007, and before
22 January 1, 2009, "Internal Revenue Code" means the federal Internal Revenue Code
23 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.

1 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
3 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
4 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
5 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
6 (a) of P.L. 108–311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
7 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
8 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301
9 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
10 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513 of P.L.
11 109–222, section 844 of P.L. 109–280, sections 101, 104, 108, 109, 112, 113, 116, 118,
12 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109–432,
13 sections 8212, 8221, 8233, and 8235 of P.L. 110–28, P.L. 110–140, and section 11 (b),
14 (e), and (g) of P.L. 110–172, and as amended by P.L. 110–234, excluding sections
15 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110–234, P.L. 110–245, excluding sections
16 110 and 113 of P.L. 110–245, P.L. 110–289, excluding sections 3081 and 3082 of P.L.
17 110–289, P.L. 110–317, P.L. 110–343, excluding sections 109, 201, 209, 210, 303, 306,
18 and 308 of division B of P.L. 110–343, and sections 202, 203 as it relates to taxable
19 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
20 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
21 708, 710, and 711 of division C of P.L. 110–343, P.L. 110–351, and P.L. 110–458, and
22 as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
23 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
24 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.

1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
3 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
7 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
12 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
14 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
17 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
18 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.
19 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
20 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
21 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
22 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
23 110-172, except that "Internal Revenue Code" does not include section 847 of the
24 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
25 purposes at the same time as for federal purposes. Amendments to the federal

1 Internal Revenue Code enacted after December 31, 2007, do not apply to this
2 paragraph with respect to taxable years beginning after December 31, 2007, and
3 before January 1, 2009, except that changes to the Internal Revenue Code made by
4 P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,
5 P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding
6 sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding
7 sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and
8 sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312, 315,
9 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the
10 Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
11 110-343, P.L. 110-351, and P.L. 110-458, and changes that indirectly affect the
12 provisions applicable to this subchapter made by 110-234, excluding sections 15344
13 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110
14 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
15 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,
16 and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
17 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
18 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
19 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply
20 for Wisconsin purposes at the same time as for federal purposes.

****NOTE: This is reconciled s.71.42 (2) (t). This SECTION has been affected by drafts
with the following LRB numbers: 1211/P3 and 1214/P2.

21 **SECTION 56.** 71.42 (2) (tm) of the statutes is created to read:

22 71.42 (2) (tm) For taxable years that begin after December 31, 2008, "Internal
23 Revenue Code" means the federal Internal Revenue Code as amended to

1 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
3 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
4 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
5 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
6 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
7 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
8 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
10 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
11 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
12 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,
13 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,
14 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),
15 (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding *P.L. 110-185*
16 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections
17 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
18 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,
19 and 308 of division B of P.L. 110-343, and sections 202, 305, 311, 312, 315, 317, 318,
20 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L.
21 110-351, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203,
22 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
23 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
24 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

1 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
2 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
4 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
5 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
6 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
7 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
8 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
9 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
10 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
11 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
12 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
13 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
15 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
18 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844
19 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
20 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
21 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
22 P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b),
23 (e), and (g) of P.L. 110-172, except that "Internal Revenue Code" does not include
24 section 847 of the federal Internal Revenue Code. The Internal Revenue Code
25 applies for Wisconsin purposes at the same time as for federal purposes.

(INSERT

D from page 177

1 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,
2 do not apply to this paragraph with respect to taxable years beginning after
3 December 31, 2008, except that changes to the Internal Revenue Code made by P.L.
4 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L.
5 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding
6 sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding
7 sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and
8 sections 202, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it
9 relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,
10 and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and changes
11 that indirectly affect the provisions applicable to this subchapter made by 110-234,
12 excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245,
13 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081
14 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201,
15 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202, 305, 311,
16 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
17 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
18 P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply for Wisconsin purposes at the
19 same time as for federal purposes.

*****NOTE: This is reconciled s.71.42 (2) (tm). This SECTION has been affected by
drafts with the following LRB numbers: 1211/P3 and 1214/P2.

SECTION 9143. Nonstatutory provisions; Revenue.

20 (1) INTERNAL REVENUE CODE UPDATE. Changes to the Internal Revenue Code
21 made by Public Law 110-28, excluding sections 8212, 8221, 8233, and 8235 of Public
22 Law 110-28, and P.L. 110-458, apply to the Internal Revenue Code definitions in

1 chapter 71 of the statutes at the time that the changes first apply for federal tax
2 purposes.

3 **(END)**

1 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and
3 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of
4 P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of
5 P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of
6 P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
7 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
8 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301
9 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
10 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513 of P.L.
11 109–222, section 844 of P.L. 109–280, sections 101, 104, 108, 109, 112, 113, 116, 118,
12 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109–432,
13 sections 8212, 8221, 8233, and 8235 of P.L. 110–28, P.L. 110–140, and section 11 (b),
14 (e), and (g) of P.L. 110–172, and as amended by P.L. 110–234, excluding sections

15 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110–234, P.L. 110–245, excluding sections
16 110 and 113 of P.L. 110–245, P.L. 110–289, excluding sections 3081 and 3082 of P.L.
17 110–289, P.L. 110–317, P.L. 110–343, excluding sections 109, 201, 209, 210, 303, 306,
18 and 308 of division B of P.L. 110–343, and sections 202, 305, 311, 312, 315, 317, 318,
19 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110–343, P.L.
20 110–351, and P.L. 110–458, and as indirectly affected in the provisions applicable to
21 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
22 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
23 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.